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WHITE & CASE

1747 PENNSYLVANIA AVENUE, N W WASHINGTON, D C

333 SOUTH HOPE STREET, LOS ANGELES
200 SOUTH BISCAYNE BOULEVARD, MIAMI

20 PLACE VENDÔME, PARIS

66 GRESHAM STREET, LONDON

BIRGER JARLSGATAN 14, STOCKHOLM

1155 AVENUE OF THE AMERICAS NEW YORK, NEW YORK 10036-2787

> (212) 819-8200 FACSIMILE (212) 354-8113 TELEX 126201

20-5, ICHIBANCHO, CHIYODA-KU, TOKYO
15 QUEEN'S ROAD CENTRAL, HONG KONG

50 RAFFLES PLACE, SINGAPORE

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2013 WALL AL-AHD (P O BOX 2256), JEDDAH

April 25, 1990

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INTERSTATE COMMERCE CUMMISSION

0-120A009

Office of the Secretary Recordations Unit Room 2303 Interstate Commerce Commission 12th and Constitution Avenue, N.W. Washington, D.C. 20423

Attention: Ms. Mildred Lee

Dear Ms. Lee:

Enclosed are one original and one copy, each notarized, of the document described below, to be recorded pursuant to 49 U.S.C. § 11303. This document, Certificate of Acceptance, dated March 2, 1990, is a secondary document. The primary document to which the foregoing document is connected is recorded under Recordation No. 16715.

The names and addresses of the parties to such documents are as follows:

Connell Finance Company, Inc. A Subsidiary of Connell Rice & Sugar Co., Inc. 45 Cardinal Drive Westfield, New Jersey 07092

Denver & Rio Grande Western Railroad Company, Inc. P.O. Box 5482
Denver, Colorado 80217

A description of the equipment covered by each of these documents follows: One hundred ton, 4000 cubic foot

high side steel gondola cars with swivel couplers. The identifying marks for this equipment are provided on the attachment to the enclosed Certificate of Acceptance.

A filing fee of \$15.00 is enclosed. Please return to the undersigned a copy of the document as filed if not needed by the Commission for recordation.

A short summary of the document, to appear in the index, follows:

Certificate of Acceptance, dated March 2, 1990 by the Denver & Rio Grande Western Railroad Company, Inc., as Lessee, covering 103 one hundred ton, 4000 cubic foot high side steel gondola cars with swivel couplers identified therein.

Very, truly yours,

Christopher Butler

Enclosures

cc: Robert Thornton Smith, Esq.
J. Truman Bidwell, Jr., Esq.
Donna M. Mazzaferro, Esq.

RECOGNATION (1/62/5-A

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EXHIBIT 1

INTERSTATE COMMERCE COMMISSION

CERTIFICATE OF ACCEPTANCE

Pursuant to the Lease Agreement dated as of December 21, 1989 (the "Lease") between CONNELL FINANCE COMPANY, INC/; A/*ph/sidiaty//of//Comm*ll//Rid**//\$h/d**//Coh/, Inc. ("Lessor") and THE DENVER AND RIO GRANDE WESTERN RAIL-ROAD COMPANY ("Lessee"), the undersigned, being the duly authorized representative of the Lessee hereby CERTIFIES THAT the Units of Equipment described hereinafter have been, as between Lessor and Lessee, delivered, inspected and accepted to the satisfaction of the undersigned as of the date and time set forth below as provided in Section 6 of the Lease.

Lessee hereby (a) agrees to lease each Unit of Equipment identified herein from Lessor effective the Lease Commencement Date specified below for the Term specified in the Lease, and (b) agrees to pay Lessor Rent for each Unit of Equipment identified herein, at the times and on the terms and conditions specified in the Lease. All capitalized terms used herein shall have the meaning provided for in the Lease.

Unit of Equipment Lease Commence- Denver and Rio Grande (Serial Number) ment Date Road Number

See Attached

THE DENVER AND RIO GRANDE WESTERN RAILROAD COMPANY

By A. S. Manager

Title: General Manager

Date: 3/2/90

Time: 9 a

STATE OF COLORADO)
CITY AND) ss.
COUNTY OF DENVER)

The foregoing Certificate of Acceptance was sworn to before me this 2nd day of March, 1990, by A. L. Marzano, as General Manager of The Denver and Rio Grande Western Railroad Company.

Witness my hand and official seal.

My commission expires: October 14, 1990.



Unit of Equipment	Lease Commencement	DRGW Number
	Date	
1109	1/16/90	13004
1015		13007
1021		13005
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1062		13009
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1010		13028
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